



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WONEWOC WATER AND ELECTRIC UTILITY

Principal Office: 200 WEST STREET
P.O. BOX 37
WONEWOC, WI 53968-0037

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LINDA REEDER of _____
(Person responsible for accounts)

(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

CLERK / TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WONEWOC WATER AND ELECTRIC UTILITY**Utility Address:** 200 WEST STREET

P.O. BOX 37

WONEWOC, WI 53968-0037

When was utility organized? 6/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LINDA REEDER**Title:** CLERK / TREASURER**Office Address:**

200 WEST STREET

P.O. BOX 37

WONEWOC, WI 53968-0037

Telephone: (608) 464 - 3114**Fax Number:** (608) 464 - 7425**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES LLC

117 WEST COURT STREET

P.O. BOX 271

VIRQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** JACKV@FRONTIERNET.NET

President, chairman, or head of utility commission/board or committee:

Name: ED DECOT**Title:** VILLAGE PRESIDENT**Office Address:**

200 WEST ST

P.O. BOX 37

WONEWOC, WI 53968-0367

Telephone: (608) 464 - 3114**Fax Number:** (608) 464 - 7425**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LINDA REEDER**Title:** CLERK / TREASURER**Office Address:**

200 WEST STREET

P.O. BOX 37

WONEWOC, WI 53968-0037

Telephone: (608) 464 - 3114**Fax Number:** (608) 464 - 7425**E-mail Address:**

Name of utility commission/committee: Wonewoc Water and Electric Utility Commission

Names of members of utility commission/committee:

MR ED DECOT, PRESIDENT

MRS JON FIELD

MR DON FRY

MR AMY MILLER

MR RON OTT

MR SHERRY ROEHLING

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	383,364	413,714	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	366,028	422,777	2
Depreciation Expense (403)	44,297	42,727	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	40,270	31,608	5
Total Operating Expenses	450,595	497,112	
Net Operating Income	(67,231)	(83,398)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(67,231)	(83,398)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	112	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	0	112	
Total Income	(67,231)	(83,286)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(67,231)	(83,286)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,596	22,426	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	34,596	22,426	
Net Income	(101,827)	(105,712)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,548	114,260	20
Balance Transferred from Income (433)	(101,827)	(105,712)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(93,279)	8,548	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	98,348	285,016	0	0	383,364	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	9,725	22,179			31,904	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	88,623	262,837	0	0	351,460	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	18,533		18,533	1
Electric operating expenses	17,923		17,923	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	36,456	0	36,456	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,546,580	1,551,357	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	659,010	614,334	2
Net Utility Plant	887,570	937,023	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	108,072	168,504	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	65,255	138,632	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,067	7,948	14
Materials and Supplies (150)	16,900	26,894	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	202,294	341,978	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	1,555	1,555	20
Total Deferred Debits	1,555	1,555	
Total Assets and Other Debits	1,091,419	1,280,556	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	84,829	84,829	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(93,279)	8,548	23
Total Proprietary Capital	(8,450)	93,377	
LONG-TERM DEBT			
Bonds (221)	190,080	205,920	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	347,765	417,848	26
Total Long-Term Debt	537,845	623,768	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	36,217	17,018	28
Payables to Municipality (233)	0	13,744	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,719	9,905	32
Other Current and Accrued Liabilities (238)	3,783	4,335	33
Total Current and Accrued Liabilities	48,719	45,002	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,010	7,084	36
Total Deferred Credits	1,010	7,084	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	512,295	511,325	41
Total Liabilities and Other Credits	1,091,419	1,280,556	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,091,764	0	0	454,816	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,091,764	0	0	454,816	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	256,322	0	0	402,688	10
Total Accumulated Provision	256,322	0	0	402,688	
Net Utility Plant	835,442	0	0	52,128	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	234,003	380,331			614,334	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,940	22,357			44,297	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	879				879	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,819	22,357	0	0	45,176	13
Debits during year						14
Book cost of plant retired	500	0			500	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	500	0	0	0	500	19
Balance End of Year	256,322	402,688	0	0	659,010	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation			11,337		11,337	20,777	1
Other					0	0	2
Total Electric Utility					11,337	20,777	

Account	Total End of Year	Amount Prior Year	
Electric utility total	11,337	20,777	1
Water utility	5,563	6,117	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	16,900	26,894	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	84,829	1
Changes during year (explain):		
NONE		2
Balance end of year	84,829	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 MRB - WATER PORTION	08/30/1999	08/30/2009	5.55%	146,340	1
1999 MRB - ELECTRIC PORTION	08/30/1999	08/30/2009	5.55%	43,740	2
Total Bonds (Account 221):				190,080	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2001 PROMISSORY NOTE	03/02/2001	03/02/2004	5.50%	37,681	1
2001 PROMISSORY NOTE	05/30/2001	05/31/2006	5.35%	63,000	2
2001 PROMISSORY NOTE	09/27/2001	09/26/2004	4.50%	225,119	3
1994 GO DEBT	12/15/1994	12/15/2004	6.00%	21,965	4
Total for Account 224				347,765	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	27,725	2
Charged electric department expense	12,545	3
Charged sewer department expense	424	4
Other (explain):		
NONE		5
Total Accruals and other credits	40,694	
Taxes paid during year:		
County, state and local taxes	37,543	6
Social Security taxes	2,046	7
PSC Remainder Assessment	352	8
Other (explain):		
GROSS RECEIPTS TAX	753	9
Total payments and other debits	40,694	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
99 MRB	3,809	15,029	15,225	3,613	1
Subtotal	3,809	15,029	15,225	3,613	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
94 GENERAL OBLIGATION	0	6,081	5,508	573	3
2001 NOTES PAYABLE	6,096	13,486	15,049	4,533	4
Subtotal	6,096	19,567	20,557	5,106	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	9,905	34,596	35,782	8,719	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	465,410	45,915	0	0	0	511,325	1
Add credits during year:							
For Services	970					970	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	466,380	45,915	0	0	0	512,295	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	335,274					335,274	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,234	5
Electric	54,021	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	65,255	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY TO ELECTRIC	10,298	12
DUE FROM MUNICIPALITY TO WATER	1,769	13
Total (Acct. 145):	12,067	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
SMART MONEY REBATES	1,555	16
Total (Acct. 183):	1,555	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFITS RECEIPTS & DISBURSEMENTS	1,010	18
Total (Acct. 253):	1,010	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,091,139	445,259	0	0	1,536,398	1
Materials and Supplies	5,840	16,057	0	0	21,897	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	245,162	391,509	0	0	636,671	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	465,895	45,915	0	0	511,810	6
Other (specify):						
NONE					0	7
Average Net Rate Base	385,922	23,892	0	0	409,814	
Net Operating Income	(15,921)	(51,310)	0	0	(67,231)	8
Net Operating Income as a percent of Average Net Rate Base	-4.13%	-214.76%	N/A	N/A	-16.41%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	84,829	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(42,365)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	42,464	
Net Income		
Net Income	(101,827)	5
Percent Return on Proprietary Capital	-239.80%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

BOTH THE ELECTRIC AND WATER UTILITIES INSTITUTED NEW RATE ORDERS IN 2002. ELECTRIC'S NEW RATES WERE IN EFFECT THE LAST TWO MONTHS OF THE YEAR AND WATER'S NEW RATES WERE IN EFFECT THE LAST SIX MONTHS OF THE YEAR.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

BOTH THE ELECTRIC AND WATER UTILITIES HAD RATE CASE PROCEEDINGS WITH THE PSC IN 2002. THE RATE CASE PROCEEDINGS FOR THE WATER AND THE ELECTRIC UTILITIES WERE HELD ON JUNE 20, 2002 AND SEPTEMBER 12, 2002, RESPECTIVELY. ELECTRIC'S NEW RATES WERE IN EFFECT THE LAST TWO MONTHS OF THE YEAR AND WATER'S NEW RATES WERE IN EFFECT THE LAST SIX MONTHS OF THE YEAR.

7. Any additional matters.

LINDA REEDER ASSUMED THE POSITION OF CLERK / TREASURER.

THE ELECTRIC UTILITY EXPERIENCED A LARGE DECREASE IN REVENUES DUE TO THEIR LARGEST CUSTOMER, RAYOVAC, DISCONTINUING OPERATIONS IN THE VILLAGE AT THE END OF 2001.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Village Board
Village of Wonewoc Water and Electric Utility
Wonewoc, Wisconsin 53968

We have compiled the balance sheet of the Wonewoc Water and Electric Utility as of December 31, 2002, and the related statements of income and retained earnings for the year then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 31, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 25, 2003

Ms. Linda Reeder, Clerk/Treasurer
Wonewoc Water and Electric Utility
P.O. Box 37
Wonewoc, WI 53968-0037

2002 Analytical Review DWCCA-6760-ELE

Dear Ms. Reeder:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. In our 2001 review, we asked for water treatment statistics for Page W-14 and they were provided. However, the utility copy of the annual report must not have been updated as water treatment statistics are not provided in the 2002 annual report. Please update your copy of the 2002 annual report so that these statistics populate the 2003 annual report.
2. On Page W-17, a 2-inch meter is reported as residential. A warning imbedded in this program asks for an explanation of any meter 2-inches or larger classified as residential. Please provide this information in the future.
3. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the plant amount reported in the prior year on Page F-7. The difference appears to be construction work in progress. The difference is not material for 2002, but may be in future years so please use the correct figure in the future.
4. A revised schedule of depreciation rates to be effective January 1, 2002, was certified for use by your utility in the order dated June 26, 2002, in docket 6760-WR-101. Based upon plant investment balances in the 2002 annual report, these revised rates were not used during 2002. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2003.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\6760
Wonewoc.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	96,674	1
Total Sales of Water	96,674	
Other Operating Revenues		
Forfeited Discounts (470)	624	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,050	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,674	
Total Operating Revenues	98,348	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	3,529	9
Water Treatment Expenses (630-635)	2,270	10
Transmission and Distribution Expenses (640-655)	11,762	11
Customer Accounts Expenses (901-904)	9,725	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	37,318	14
Total Operation and Maintenance Expenses	64,604	
Other Operating Expenses		
Depreciation Expense (403)	21,940	15
Amortization Expense (404-407)		16
Taxes (408)	27,725	17
Total Other Operating Expenses	49,665	
Total Operating Expenses	114,269	
NET OPERATING INCOME	(15,921)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	302	11,609	45,112	4
Commercial	44	2,512	11,199	5
Industrial				6
Total Metered Sales to General Customers (461)	346	14,121	56,311	
Private Fire Protection Service (462)	1		744	7
Public Fire Protection Service (463)	1		35,680	8
Other Sales to Public Authorities (464)	4	1,210	3,939	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	352	15,331	96,674	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	35,680	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	35,680	
Forfeited Discounts (470):		
Customer late payment charges	624	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	624	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,050	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,050	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	2,001	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,528	9
Total Pumping Expenses	3,529	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	2,270	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	2,270	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,010	14
Operation Supplies and Expenses (641)	1,832	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	66	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	1,037	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)	2,817	21
Total Transmission and Distribution Expenses	11,762	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	9,725	25
Total Customer Accounts Expenses	9,725	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,720	27
Office Supplies and Expenses (921)	1,968	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	13,508	30
Property Insurance (924)	7,125	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	4,829	33
Regulatory Commission Expenses (928)	2,446	34
Miscellaneous General Expenses (930)	722	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	37,318	
Total Operation and Maintenance Expenses	64,604	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,623	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		424	2
Net property tax equivalent		26,199	
Social Security		974	3
PSC Remainder Assessment		176	4
Other (specify): GROSS RECEIPTS TAX		376	5
Total tax expense		27,725	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206780				3
County tax rate	mills		6.254090				4
Local tax rate	mills		13.500210				5
School tax rate	mills		11.316580				6
Voc. school tax rate	mills		1.445120				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.722780				10
Less: state credit	mills		1.448280				11
Net tax rate	mills		31.274500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.500210				14
Combined School Tax Rate	mills		12.761700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.261910				17
Total Tax Rate	mills		32.722780				18
Ratio of Local and School Tax to Total	dec.		0.802557				19
Total tax net of state credit	mills		31.274500				20
Net Local and School Tax Rate	mills		25.099582				21
Utility Plant, Jan. 1	\$	1,090,514	1,090,514				22
Materials & Supplies	\$	6,117	6,117				23
Subtotal	\$	1,096,631	1,096,631				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,096,631	1,096,631				26
Assessment Ratio	dec.		0.967214				27
Assessed Value	\$	1,060,677	1,060,677				28
Net Local & School Rate	mills		25.099582				29
Tax Equiv. Computed for Current Year	\$	26,623	26,623				30
Tax Equivalent per 1994 PSC Report	\$	11,089					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,623					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	1,195		3
Total Intangible Plant	1,195	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	48,016		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	48,016	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	60,761		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	2,706		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,405		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,714		20
Total Pumping Plant	142,586	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,464		23
Total Water Treatment Plant	18,464	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			1,195	3
Total Intangible Plant	0	0	1,195	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			48,016	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	48,016	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			60,761	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			2,706	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,405	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,714	20
Total Pumping Plant	0	0	142,586	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,464	23
Total Water Treatment Plant	0	0	18,464	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	5,375		26
Transmission and Distribution Mains (343)	576,432		27
Fire Mains (344)	0		28
Services (345)	126,302	970	29
Meters (346)	34,730	780	30
Hydrants (348)	99,260		31
Other Transmission and Distribution Plant (349)	1,188		32
Total Transmission and Distribution Plant	843,287	1,750	
GENERAL PLANT			
Land and Land Rights (389)	562		33
Structures and Improvements (390)	2,000		34
Office Furniture and Equipment (391)	6,047		35
Computer Equipment (391.1)	4,366		36
Transportation Equipment (392)	16,061		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,228		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,702		44
Other Tangible Property (399)	0		45
Total General Plant	36,966	0	
Total utility plant in service directly assignable	1,090,514	1,750	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,090,514	1,750	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			5,375 26
Transmission and Distribution Mains (343)			576,432 27
Fire Mains (344)			0 28
Services (345)	200		127,072 29
Meters (346)	300		35,210 30
Hydrants (348)			99,260 31
Other Transmission and Distribution Plant (349)			1,188 32
Total Transmission and Distribution Plant	500	0	844,537
GENERAL PLANT			
Land and Land Rights (389)			562 33
Structures and Improvements (390)			2,000 34
Office Furniture and Equipment (391)			6,047 35
Computer Equipment (391.1)			4,366 36
Transportation Equipment (392)			16,061 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,228 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,702 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	36,966
Total utility plant in service directly assignable	500	0	1,091,764
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	500	0	1,091,764

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,413	1,413	1
February			1,281	1,281	2
March			1,416	1,416	3
April			1,413	1,413	4
May			1,697	1,697	5
June			1,659	1,659	6
July			1,892	1,892	7
August			1,683	1,683	8
September			1,636	1,636	9
October			1,491	1,491	10
November			1,329	1,329	11
December			1,430	1,430	12
Total annual pumpage	0	0	18,340	18,340	
Less: Water sold				15,331	13
Volume pumped but not sold				3,009	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				1,035	16
Volume related to equipment/system malfunction				600	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				1,635	19
Volume pumped but unaccounted for				1,374	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				139	23
Date of maximum: 5/28/2002					24
Cause of maximum:					25
FILLING SWIMMING POOL					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				20	26
Date of minimum: 3/11/2002					27
Total KWH used for pumping for the year				17,984	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL- DEEPWELL PUMP	3	350	24	828,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#2	WELL#3		1
Location	EAST	WEST		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE-NORTHWEST	PEERLESS		5
Year Installed	1953	1988		6
Type	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	FAIRBANK	GE		10
Year Installed	1942	1988		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1942		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	18		10
			11
Total capacity in gallons (actual)	110,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	290	0	0	0	290
M	D	3.000	0	0	0	0	0
M	D	4.000	4,240	0	0	0	4,240
M	D	6.000	8,451	0	0	0	8,451
M	D	8.000	18,340	0	0	0	18,340
Total Within Municipality			31,321	0	0	0	31,321
Total Utility			31,321	0	0	0	31,321

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	352	0	1	(1)	350		1
M	1.000	10	1	0	0	11		2
M	2.000	7	0	0	0	7		3
M	4.000	2	0	0	0	2		4
Total Utility		371	1	1	(1)	370	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	374	12	12	0	374	20	1
1.000	9	0	0	0	9	0	2
1.500	0	0	0	0	0	0	3
2.000	7	0	0	0	7	0	4
4.000	2	0	0	0	2	0	5
Total:	392	12	12	0	392	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	339	34	0	1	0	0	374	1
1.000	1	5	0	0	0	3	9	2
1.500	0	0	0	0	0	0	0	3
2.000	1	4	1	1	0	0	7	4
4.000	0	1	0	1	0	0	2	5
Total:	341	44	1	3	0	3	392	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	86
Number of distribution valves operated during year:	60

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 904 UNCOLLECTIBLE ACCOUNTS - THE VILLAGE OF WONEWOC FOR SEVERAL YEARS HAS HAD PROBLEMS WITH PAST DUE ACCOUNTS. IT WAS DECIDED BY THE BOARD TO WRITE OFF THESE PAST DUE ACCOUNTS.

A/C 930 OUTSIDE SERVICES EMPLOYED - WITH THE HIRING OF A TREASURER / CLERK, THE RELIANCE ON OUTSIDE SERVICES FOR BOOKKEEPING WAS ELIMINATED.

Water Services (Page W-16)

ADJUSTMENTS WERE MADE TO REFLECT THE CORRECT NUMBER OF SERVICES.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	281,567	1
Total Sales of Electricity	281,567	
Other Operating Revenues		
Forfeited Discounts (450)	2,081	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,368	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	3,449	
Total Operating Revenues	285,016	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	223,627	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	8,611	11
Customer Accounts Expenses (901-904)	21,920	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	47,266	14
Total Operation and Maintenance Expenses	301,424	
Other Expenses		
Depreciation Expense (403)	22,357	15
Amortization Expense (404-407)		16
Taxes (408)	12,545	17
Total Other Expenses	34,902	
Total Operating Expenses	336,326	
NET OPERATING INCOME	(51,310)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,081	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,081	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
INSURANCE REIMBURSEMENT	1,368	7
Total Other Electric Revenues (456)	1,368	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	223,627	15
Other Expenses (546)		16
Total Other Power Supply Expenses	223,627	
Total Power Production Expenses	223,627	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	396	20
Line and Station Labor (561)	3,959	21
Line and Station Supplies and Expenses (562)	3,230	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	40	28
Maintenance of Line Transformers (573)	24	29
Maintenance of Street Lighting and Signal Systems (574)	162	30
Maintenance of Meters (575)	800	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>8,611</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	21,920	36
Total Customer Accounts Expenses	<u>21,920</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,052	38
Office Supplies and Expenses (921)	2,027	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	9,521	41
Property Insurance (924)	7,125	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	2,840	44
Regulatory Commission Expenses (928)	858	45
Miscellaneous General Expenses (930)	14,506	46
Transportation Expenses (933)	337	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	47,266	
Total Operation and Maintenance Expenses	301,424	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		10,921	1
Social Security		1,072	2
Wisconsin Gross Receipts Tax		376	3
PSC Remainder Assessment		176	4
Other (specify): NONE			5
Total tax expense		12,545	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206780				3
County tax rate	mills		6.254090				4
Local tax rate	mills		13.500210				5
School tax rate	mills		11.316580				6
Voc. school tax rate	mills		1.445120				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.722780				10
Less: state credit	mills		1.448280				11
Net tax rate	mills		31.274500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.500210				14
Combined School Tax Rate	mills		12.761700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.261910				17
Total Tax Rate	mills		32.722780				18
Ratio of Local and School Tax to Total	dec.		0.802557				19
Total tax net of state credit	mills		31.274500				20
Net Local and School Tax Rate	mills		25.099582				21
Utility Plant, Jan. 1	\$	435,703	435,703				22
Materials & Supplies	\$	20,777	20,777				23
Subtotal	\$	456,480	456,480				24
Less: Plant Outside Limits	\$	6,640	6,640				25
Taxable Assets	\$	449,840	449,840				26
Assessment Ratio	dec.		0.967214				27
Assessed Value	\$	435,092	435,092				28
Net Local & School Rate	mills		25.099582				29
Tax Equiv. Computed for Current Year	\$	10,921	10,921				30
Tax Equivalent per 1994 PSC Report	\$	6,993					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	10,921					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	6,270		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	45,125		38
Overhead Conductors and Devices (365)	87,380	17,522	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	15,803		41
Line Transformers (368)	72,736	1,409	42
Services (369)	35,576		43
Meters (370)	27,770		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	69,659		47
Total Distribution Plant	360,319	18,931	
GENERAL PLANT			
Land and Land Rights (389)	3,910		48
Structures and Improvements (390)	2,500		49
Office Furniture and Equipment (391)	614		50
Computer Equipment (391.1)	6,417		51
Transportation Equipment (392)	37,346		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	6,321		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	13,165		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			6,270 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			45,125 38
Overhead Conductors and Devices (365)			104,902 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			15,803 41
Line Transformers (368)			74,145 42
Services (369)			35,576 43
Meters (370)			27,770 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			69,659 47
Total Distribution Plant	0	0	379,250
GENERAL PLANT			
Land and Land Rights (389)			3,910 48
Structures and Improvements (390)			2,500 49
Office Furniture and Equipment (391)			614 50
Computer Equipment (391.1)			6,417 51
Transportation Equipment (392)			37,346 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			6,321 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			13,165 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	5,111	182	59
Total General Plant	75,384	182	
Total utility plant in service directly assignable	435,703	19,113	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	 435,703	 19,113	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			5,293 59
Total General Plant	0	0	75,566
Total utility plant in service directly assignable	0	0	454,816
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	454,816

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	964	Tuesday	01/01/2002	18:00	538
February	02	871	Monday	02/04/2002	18:00	419
March	03	878	Monday	03/04/2002	19:00	421
April	04	797	Thursday	04/04/2002	20:00	314
May	05	771	Thursday	05/30/2002	18:00	376
June	06	988	Tuesday	06/25/2002	18:00	387
July	07	1,140	Tuesday	07/30/2002	18:00	560
August	08	977	Thursday	08/01/2002	19:00	437
September	09	1,036	Monday	09/09/2002	19:00	406
October	10	809	Wednesday	10/30/2002	19:00	410
November	11	886	Monday	11/25/2002	19:00	387
December	12	976	Monday	12/09/2002	18:00	530
Total		11,093				5,185

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Alliant Utilities / WP&L

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		5,185	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		5,185	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		5,143	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		5,143	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		42	27
Total Energy Losses		42	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		0.8100%	29
Total Disposition of Energy		5,185	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	394	3,446	1
RESIDENTIAL WATER HEATING	RW-1	73	110	2
Total Sales for Residential Sales		467	3,556	
Commercial & Industrial				
COMMERCIAL	CG-1	62	1,246	3
PUBLIC AUTHORITY	CG-1	8	34	4
LARGE POWER	CP-1	2	168	5
COMMERCIAL WATER HEATING	RW-1	3	8	6
Total Sales for Commercial & Industrial		75	1,456	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	131	7
Total Sales for Public Street & Highway Lighting		1	131	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		543	5,143	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		171,971	16,953	188,924	1
		4,385	3,100	7,485	2
0	0	176,356	20,053	196,409	
		60,145	5,581	65,726	3
		2,795	160	2,955	4
624		5,042	729	5,771	5
		210	0	210	6
624	0	68,192	6,470	74,662	
		9,810	686	10,496	7
0	0	9,810	686	10,496	
				0	8
0	0	0	0	0	
624	0	254,358	27,209	281,567	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	Alliant / WP&L		1
Point of Delivery	Wonewoc		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	4160		4
Point of Metering	Wonewoc		5
Total of 12 Monthly Maximum Demands -- kW	11,093		6
Average load factor	64.0290%		7
Total Cost of Purchased Power	228,417		8
Average cost per kWh	0.0441		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	228	309	12
February	190	229	13
March	187	234	14
April	132	182	15
May	170	206	16
June	183	205	17
July	246	314	18
August	207	230	19
September	167	240	20
October	193	216	21
November	175	213	22
December	215	314	23
Total kWh (000)	2,293	2,892	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	617	148	5,140	1
Acquired during year	2	3	75	2
Total	619	151	5,215	3
Retired during year	8			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	611	151	5,215	6
Number end of year accounted for as follows:				7
In customers' use	563	125	4,375	8
In utility's use	1	6		9
Inactive transformers on system			450	10
Locked meters on customers' premises				11
In stock	47	20	390	12
Total end of year	611	151	5,215	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	200	4	3,360	1
Mercury Vapor	175	10	7,543	2
Mercury Vapor	250	5	4,044	3
NONE				4
Sodium Vapor	100	68	57,178	5
Sodium Vapor	150	4	3,490	6
Sodium Vapor	250	41	38,452	7
Total		132	114,067	
Ornamental				
Sodium Vapor	150	20	16,721	8
Total		20	16,721	
Other				
NONE				9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A/C 545 PURCHASE POWER - PURCHASE POWER DECREASED DUE TO A LARGE COMMERCIAL CUSTOMER DISCONTINUING OPERATIONS IN LATE 2001.

A/C 904 UNCOLLECTIBLE ACCOUNTS - THE VILLAGE OF WONEWOC FOR SEVERAL YEARS HAS HAD PROBLEMS WITH PAST DUE ACCOUNTS. IT WAS DECIDED BY THE BOARD TO WRITE OFF THESE PAST DUE ACCOUNTS.

A/C 923 OUTSIDE SERVICES EMPLOYED - WITH THE HIRING OF A TREASURER / CLERK, THE RELIANCE ON OUTSIDE SERVICES FOR BOOKKEEPING WAS ELIMINATED.

Electric Utility Plant in Service (Page E-06)

A/C 365 OVERHEAD CONDUCTORS AND DEVICES - THE ADDITION IS A RESULT OF CLOSING CONSTRUCTION WORK IN PROGRESS TO PLANT.
